

Division of Program Compliance - Audits Branch 1600 9th Street, Suite 410, Sacramento, CA 95814 (916) 651-3902, FAX (916) 651-3930

August 18, 2009

Tom Sherry, MFT
Director of Mental Health
Sutter/Yuba Mental Health Services
1965 Live Oak Boulevard
P.O. Box 1520
Yuba City, CA 95991

Dear Mr. Sherry:

AUDIT REPORT - SUTTER/YUBA MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Sutter/Yuba Mental Health Services, for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program cost is as follows:

Net Program Costs

Fadaral Ohara af	Settled	Allowed	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 5,813,318	\$ 5,640,895	\$ (172,423)
Federal Share of Healthy Families/Medi-Cal	\$ 114,169	\$ 80,127	\$ (34,042)
State General Funds EPSDT Due State	\$ 2,197,140	\$ 2,117,697	\$ (79,442)

If you disagree with any of the results of this audit, you may request an informal appeal conference.

Tom Sherry, MFT Director of Mental Health August 18, 2009 Page Two

This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

WALTER J. HILL, JR., MBA, EA

Chief of Audits

CHUKWUEMEKA OKEMIRI, MSBA, CPA Supervisor, Northern Region Audits

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Enclosures

Certified Mail

SUTTER-YUBA COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS FISCAL YEAR ENDED JUNE 30, 2005

NET REIMBURSABLE MEDI-CAL		-	As Settled	Audit Adjustments	As Audited
PROGRAM COSTS					
COUNTY PROVIDERS					
MEDI-CAL - FFP	(Sch. 2a)	\$	4,546,018 \$	(172,974) \$	4,373,044
HEALTHY FAMILIES - FFP	(Sch. 2a)	_	76,289	(34,041)	42,248
TOTAL FFP - COUNTY PROVIDERS		\$ _	4,622,307 \$	(207,015) \$	4,415,292
CONTRACT PROVIDERS			_		_
MEDI-CAL - FFP	(Sch. 3b)	\$	1,267,300 \$	551 \$	1,267,851
HEALTHY FAMILIES - FFP	(Sch. 3b)		37,880	(0)	37,880
TOTAL FFP - COTRACT PROVIDERS		\$ _	1,305,180 \$	551 \$	1,305,731
TOTAL FFP - COUNTY PLUS CONTRACT	PROVIDERS			•	
MEDI-CAL - FFP		\$	5,813,318 \$	(172,423) \$	5,640,895
HEALTHY FAMILIES - FFP		_	114,169	(34,042)	80,127
TOTAL FFP - COUNTY PLUS CONTRACT	PROVIDERS	\$ =	5,927,487	(206,464) \$	5,721,023
SUMMARY OF STATE GENERAL FUNDS					
EPSDT - SGF	(Sch 4)		27 197 ,140°	(7 9,4 42) -\$	2,117,69 7
	(23.1.1)	=			

Note:

The As Settled amount includes a refund of \$291 to the State subsequent to the initial EPSDT settlement. (Refer to Adjustment 63)

SUTTER-YUBA COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2005

COUNTY OPERATED FEDERAL

Total Medi-Cal Gross Reimbursement Medi-Cal Gross Reimbursement Impact SD/MC and Crossover (MH 1968, Ln 11, 11A) 1, 100,000 3, 41,234 6,755,806 3, 10 1, 100,000 3, 14,234 6,755,806 3, 100,000 3, 10		CNTT OF ENATED FEDERAL					Audit	
Impatient SD/MC and Crossover				_	As Settled		Adjustments	As Audited
2 Outpatient SD/MC and Crossover (MH 1968, Ln 11, 11A) 7,100,040 (344,234) 6,755,806 3. Enhanced SD/MC (Children) - UP (MH1968, Ln 16, 16A) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Tot	al Medi-Cal Gross Reimbursement		_				
September Company Co	- 1	Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$	0	\$	0 9	5
Enhanced SD/MC (Children) - O/P	2	Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)		7,100,040		(344,234)	6,755,80
5. Enhanced SD/MC (Refugees) - I/P (MH1968, Ln 22) 0 0 0 6. Enhanced SD/MC (Refugees) - O/P (MH1968, Ln 22) 0 0 0 7. Healthy Families Gross Reimbursement-I/P (MH1968, Ln 27, 27A) 117,368 (52,371) 64,997 9. Total 117,368 (52,371) 64,897 10. Inpatient SD/MC and Crossover (MH 1968, Ln 28) 74,103 0 0 11. Outpatient SD/MC (Children)-O/P (MH 1968, Ln 29) 0 0 0 0	3.	Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)		0		0	
6. Enhanced SD/MC (Refugees) - O/P (MH1968, Ln 22) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4	Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)		37,845		(789)	37,05
7. Healthy Families Gross Reimbursement-I/P (MH1968, Ln 27, 27A) 0 0 0 8. Healthy Families Gross Reimbursement-O/P (MH1968, Ln 27, 27A) 117,368 (52,371) 64,997 9. Total \$ 7,255,253 \$ (397,394) \$ 6,857,859 Less; Patient & Other Payor Revenues 10. Inpatient SD/MC and Crossover (MH 1968, Ln 28,28A) \$ 0 \$ 0 74,103 11. Outpatient SD/MC and Crossover (MH 1968, Ln 28,28A) 74,103 0 74,103 12. Enhanced SD/MC (Children)-I/P (MH 1968, Ln 29) 0 0 0 0 13. Enhanced SD/MC (Refugees) - I/P (MH 1968, Ln 29) 0 0 0 0 14. Enhanced SD/MC (Refugees) - I/P (MH 1968, Ln 30) 0 0 0 0 15. Enhanced SD/MC (Refugees) - I/P (MH 1968, Ln 31) 0 0 0 0 16. Healthy Families Patient Revenue-I/P (MH 1968, Ln 31) 0 0 0 0 17. Healthy Families Patient Revenue-I/P (MH 1968, Ln 31) 0 0 0 0	5.	Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)		0		0	1
Healthy Families Gross Reimbursement-O/P (MH1968, Ln 27, 27A) 117,368 (52,371) 64,997 9. Total 5 7,255,253 5 (397,394) 5 6,857,859	6.	Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)		0		0	1
Description	7.	Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)		0		0	
Dest: Patient & Other Payor Revenues	8.	Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	_	117,368	_	_(52,371)	64,99
10. Inpatient SD/MC and Crossover	9.	Total		\$ _	7 <u>,2</u> 55,253	\$ =	(397,394)	6,857,85
11	Les	s: Patient & Other Payor Revenues						
12. Enhanced SD/MC (Children)-I/P	10.	Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$	0	\$	0 5	\$
13. Enhanced SD/MC (Children)-O/P (MH 1968, Ln 29) 0 0 0 14. Enhanced SD/MC (Refugees) - I/P (MH1968, Ln 30) 0 0 0 15. Enhanced SD/MC (Refugees) - O/P (MH1968, Ln 30) 0 0 0 16. Healthy Families Patient Revenue-I/P (MH 1968, Ln 31) 0 0 0 17. Healthy Families Patient Revenue-O/P (MH 1968, Ln 31) 0 0 0 18. Total \$ 74,103 \$ 0 \$ 74,103 Medi-Cal Net Reimbursement for Direct Services 19. Inpatient SD/MC (Incl Children Enhanced) (Ln 1,3 - Ln 10,12) \$ 0 \$ 0 \$ 0 20. Outpatient SD/MC (Incl Children Enhanced) (Ln 2,4 - Ln 11,13) 7,063,782 (345,023) 6,718,759 21. Enhanced SD/MC (Refugees)-I/P (Ln 5 - Ln 14) 0 0 0 0 22. Enhanced SD/MC (Refugees)-O/P (Ln 6 - Ln 15) 0 0 0 0 23. Healthy Families-I/P (Ln 7 - Ln 16) 0 0 0 0 24. Healthy Families-O/P (Ln 8 - Ln 17) 117,368 (52,371) 64,997 25. Total \$ 7,181	11.	Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)		74,103		0	74,10
14. Enhanced SD/MC (Refugees) - I/P (MH1968, Ln 30) 0 0 0 15. Enhanced SD/MC (Refugees) - O/P (MH1968, Ln 30) 0 0 0 16. Healthy Families Patient Revenue-I/P (MH 1968, Ln 31) 0 0 0 17. Healthy Families Patient Revenue-O/P (MH 1968, Ln 31) 0 0 0 18. Total \$ 74,103 \$ 0 \$ 74,103 Medi-Cal Net Reimbursement for Direct Services 19. Inpatient SD/MC (Incl Children Enhanced) (Ln 1,3 - Ln 10,12) \$ 0 \$ 0 \$ 0 20. Outpatient SD/MC (Incl Children Enhanced) (Ln 2,4 - Ln 11,13) 7,063,782 (345,023) 6,718,759 21. Enhanced SD/MC (Refugees)-I/P (Ln 5 - Ln 14) 0 0 0 0 22. Enhanced SD/MC (Refugees)-O/P (Ln 6 - Ln 15) 0 0 0 0 23. Healthy Families-I/P (Ln 7 - Ln 16) 0 0 0 0 24. Healthy Families-O/P (Ln 8 - Ln 17) 117,368 (52,371) 64,997 25. Total \$ 7,181,150 \$ (397,394) \$ 6,783,756 Medi-Cal MAA Reimbursem	12.	Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)		0		0	į
15. Enhanced SD/MC (Refugees) - O/P (MH1968, Ln 30) 0 0 0 16 Healthy Families Patient Revenue-I/P (MH 1968, Ln 31) 0 0 0 17 Healthy Families Patient Revenue-O/P (MH 1968, Ln 31) 0 0 0 18 Total \$ 74,103 \$ 0 \$ 74,103 Medi-Cal Net Reimbursement for Direct Services 19. Inpatient SD/MC (Incl Children Enhanced) (Ln 1,3 - Ln 10,12) \$ 0 \$ 0 \$ 0 20. Outpatient SD/MC (Incl Children Enhanced) (Ln 2,4 - Ln 11,13) 7,063,782 (345,023) 6,718,759 21. Enhanced SD/MC (Refugees)-I/P (Ln 5 - Ln 14) 0 0 0 22. Enhanced SD/MC (Refugees)-O/P (Ln 6 - Ln 15) 0 0 0 23. Healthy Families-I/P (Ln 7 - Ln 16) 0 0 0 24. Healthy Families-O/P (Ln 8 - Ln 17) 117,368 (52,371) 64,997 25. Total \$ 7,181,150 \$ (397,394) \$ 6,783,756 Medi-Cal MAA Reimbursement 26. Service Functions 01-09 (MH1979, Ln 11, Col. A) \$ 0 0 0 27. Service Functions	13.	Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)		0		0	
Healthy Families Patient Revenue-I/P	14.	Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)		0		0	
Medi-Cal Net Reimbursement for Direct Services Medi-Cal Net Reimbursement for Direct Services Medi-Cal Net Reimbursement for Direct Services	15.	Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)		0		0	
Nedi-Cal Net Reimbursement for Direct Services 19. Inpatient SD/MC (Incl Children Enhanced) (Ln 1,3 - Ln 10,12) \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$	16	Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)		0		0	1
Medi-Cal Net Reimbursement for Direct Services 19. Inpatient SD/MC (Incl Children Enhanced) (Ln 1,3 - Ln 10,12) \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$	17	Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)		0		0	(
19. Inpatient SD/MC (Incl Children Enhanced)	18	Total		\$ <u>_</u>	74,103	\$ _	0 9	74,10
20. Outpatient SD/MC (Incl Children Enhanced) (Ln 2,4 - Ln 11,13) 7,063,782 (345,023) 6,718,759 21. Enhanced SD/MC (Refugees)-I/P (Ln 5 - Ln 14) 0 0 0 22. Enhanced SD/MC (Refugees)-O/P (Ln 6 - Ln 15) 0 0 0 23. Healthy Families-I/P (Ln 7 - Ln 16) 0 0 0 24. Healthy Families-O/P (Ln 8 - Ln 17) 117,368 (52,371) 64,997 25. Total \$ 7,181,150 \$ (397,394) \$ 6,783,756 Medi-Cal MAA Reimbursement 26. Service Functions 01-09 (MH1979, Ln 11, Col. A) \$ 0 \$ 0 \$ 0 27. Service Functions 11-19, 31-39 (MH1979, Ln 12, Col. A) 0 0 0 0 28. Service Functions 21-19 (MH1979, Ln 13, Col. A) 0 0 0 0	Me	di-Cal Net Reimbursement for Direct Services						
21. Enhanced SD/MC (Refugees)-I/P (Ln 5 - Ln 14) 0 0 0 22. Enhanced SD/MC (Refugees)-O/P (Ln 6 - Ln 15) 0 0 0 23. Healthy Families-I/P (Ln 7 - Ln 16) 0 0 0 24. Healthy Families-O/P (Ln 8 - Ln 17) 117,368 (52,371) 64,997 25. Total \$ 7,181,150 \$ (397,394) \$ 6,783,756 Medi-Cal MAA Reimbursement 26. Service Functions 01-09 (MH1979, Ln 11, Col. A) \$ 0 \$ 0 \$ 0 27. Service Functions 11-19, 31-39 (MH1979, Ln 12, Col. A) 0 0 0 0 28. Service Functions 21-19 (MH1979, Ln 13, Col. A) 0 0 0 0	19.	Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$	0	\$	0 5	5
22. Enhanced SD/MC (Refugees)-O/P (Ln 6 - Ln 15) 0 0 0 23. Healthy Families-I/P (Ln 7 - Ln 16) 0 0 0 24. Healthy Families-O/P (Ln 8 - Ln 17) 117,368 (52,371) 64,997 25. Total \$ 7,181,150 \$ (397,394) \$ 6,783,756 Medi-Cal MAA Reimbursement 26. Service Functions 01-09 (MH1979, Ln 11, Col. A) \$ 0 \$ 0 \$ 0 27. Service Functions 11-19, 31-39 (MH1979, Ln 12, Col. A) 0 0 0 0 28. Service Functions 21-19 (MH1979, Ln 13, Col. A) 0 0 0 0	20.	Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)		7,063,782		(345,023)	6,718,75
23. Healthy Families-I/P (Ln 7 - Ln 16) 0 0 0 24. Healthy Families-O/P (Ln 8 - Ln 17) 117,368 (52,371) 64,997 25. Total \$ 7,181,150 \$ (397,394) \$ 6,783,756 Medi-Cal MAA Reimbursement 26. Service Functions 01-09 (MH1979, Ln 11, Col. A) \$ 0 \$ 0 \$ 0 27. Service Functions 11-19, 31-39 (MH1979, Ln 12, Col. A) 0 0 0 0 28. Service Functions 21-19 (MH1979, Ln 13, Col. A) 0 0 0 0	21.	Enhanced SD/MC (Refugees)-1/P	(Ln 5 - Ln 14)		0		0	
24. Healthy Families-O/P (Ln 8 - Ln 17) 117,368 (52,371) 64,997 25. Total \$ 7,181,150 \$ (397,394) \$ 6,783,756 Medi-Cal MAA Reimbursement 26. Service Functions 01-09 (MH1979, Ln 11, Col. A) \$ 0 \$ 0 27. Service Functions 11-19, 31-39 (MH1979, Ln 12, Col. A) 0 0 0 28. Service Functions 21-19 (MH1979, Ln 13, Col. A) 0 0 0 0	22.	Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)		0		0	(
25. Total \$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	23.	Healthy Families-I/P	(Ln 7 - Ln 16)		0		0	
Medi-Cal MAA Reimbursement 26. Service Functions 01-09 (MH1979, Ln 11, Col. A) \$ 0 \$ 0 \$ 0 27. Service Functions 11-19, 31-39 (MH1979, Ln 12, Col. A) 0 0 0 0 0 28. Service Functions 21-19 (MH1979, Ln 13, Col. A) 0 0 0 0 0	24.	Healthy Families-O/P	(Ln 8 - Ln 17)		117,368		(52,371)	64,99
26. Service Functions 01-09 (MH1979, Ln 11, Col. A) 0 0 0 27. Service Functions 11-19, 31-39 (MH1979, Ln 12, Col. A) 0 0 0 28. Service Functions 21-19 (MH1979, Ln 13, Col. A) 0 0 0	25.	Total		\$ =	7,181,150	\$ _	(397,394)	6,783,75
27. Service Functions 11-19, 31-39 (MH1979, Ln 12, Col. A) 0 0 0 28. Service Functions 21-19 (MH1979, Ln 13, Col. A) 0 0 0 0	Me	di-Cal MAA Reimbursement						
28. Service Functions 21-19 (MH1979, Ln 13, Col. A) 0 0	26.	Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$	0	\$	0 5	\$
	27.	Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)		0		0	(
	28.	Service Functions 21-19	(MH1979, Ln 13, Col. A)		0		0	•
	29.	Total	,	s ⁻	0	` s	0 5	5

SUTTER-YUBA COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2005

<u>CO</u>	UNTY OPERATED FEDERAL			As Settled		Audit Adjustments		As Audited
Am	ount Negotiated Rates Exceed Cost		_	As Settleu	•	Adjustments	-	As Audited
	Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$	0	\$	0	\$	0
	Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	•	0	•	0	•	0
32.	·	(MH1968, Ln 39)		0		0		0
33.	Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)		0		0		0
34.		(MH 1968, Ln 40, 40A)		0		0		0
35	Healthy Families-O/P	(MH 1968, Ln 40, 40A)		0		0		0
36	Total	, , ,	s <u> </u>	0	\$_	0	\$_	0
Me	di-Cal Administrative Reimbursement							
37	Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$	1,495,408	\$	(51,589)	\$	1,443,819
38.	Medi-Cal Administration	(MH 1979, Ln 5)	s —	1,321,188	\$	0	s –	1,321,188
39	Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$ <u></u>	1,321,188	\$	0	\$ _	1,321,188
Hea	Ithy Families Administrative Reimbursement							
40.	Healthy Families Administrative Reimbursement Lin	nit (MH1979, Ln 8)	\$_	17,564	. \$_	(5,237)	\$_	12,327
41.	Healthy Families Administration	(MH1979, Ln 9)	\$	_ 0	\$_	0	\$_	0
42.	Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$_	0	\$ <u>.</u>		\$=	0
<u>Util</u>	ization Review Reimbursement							
43.	Skilled Professional	(MH1979, Ln 14, Col. D)	\$ _	373,741	\$_	0	\$_	373,741
44.	Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$ _	135,100	. \$ <u>-</u>	0	\$ _	135,100
Net	SD/MC Reimbursement - FFP							
45	Direct Services	(MH1979, Ln 16,16A)	\$	3,512,969	\$	(172,118)	\$	3,340,851
46	Enhanced (Children)	(MH1979, Ln 17,17A)		24,599		(512)		24,087
47	Enhanced (Refugees)	(MH1979, Ln 18)		0		0		0
48	MAA	(MH 1979, Ln 11, 12 & 13	3)	0		0		0
49.	Administrative Reimbursement	(MH1979, Ln 6)		660,594		0		660,594
50 .	U.R. Skilled Professional	(MH1979, Ln 14)		280,306		0		280,306
51.	U.R. Other	(MH1979, Ln 15)		67,550		0		67,550
	Negotiated Rate-Payback	(MH1979, Ln 20)		0		0	_	0
53.	Subtotal- FFP		⁵ =	4,546,018	\$ =	(172,630)	\$=	4,373,388
54.	Contract Limitation Adjustment	(MH 1979, Ln 22)	\$	0	\$	0	\$	0
55.	Quality Assurance and EPSDT Review Results	(Adj # 50)	_	0	-	344	_	344
56.	Total SD/MC Reimbursement - FFP		\$ <u></u>	4,546,018	\$_	(172,974)	\$_	4,373,044
Net	Healthy Families Reimbursement - FFP							
57.	Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$	76,289	\$	(34,041)	\$	42,248
58.	Negotiated Rate Exceed Costs	(MH1979, Ln 26)		0		0		0
59.	Administrative Reimbursement	(MH1979, Ln 10)		0		0	_	0
60.	Total Healthy Families Reimbursement - FFP		\$ _	76,289	\$ =	(34,041)	\$_	42,248
61.	Total - FFP (Ln 56 + Ln 60)		s _	4,622,307	\$_	(207,015)	\$ _	4,415,291
			_		_		_	(To Sch. 1)

SUTTER-YUBA COUNTY SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity	(1) Medi-Cal and Crossover Gross Reimb.	(2) Enhanced - Children Gross Reimb.	(3) Enhanced - Refugees Gross Reimb.	(4) Total Gross Cost (Excl. HFP)	(5) Healthy Families Gross Reimb.	(6) Medi-Cal and Crossover Gross Reimb.	(7) Enhanced - Children Gross Reimb.	Enhanced - Refugees Gross Reimb.	Total Gross Cost (Excl. HFP)	(10). Healthy Families Gross Reimb.
<u>Number Legal Entity</u>	(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	P A 1 [(MH 1968, Ln 22)	(Col 6 to 8)	(MH 1968, Ln 27, 27 A)
00120 FAMILIES FIRST, INC \$ 00484 NORTH VALLEY SCHOOLS, INC 00523 SACRAMENTO CHILDRENS HOME 00529 WILLOW GLEN CARE CENTER 00521 CHARIS YOUTH CENTER 00625 CHILD THERAPY INSTITUTE OF M 00625 FULL CIRCLE 00705 YOUTH FOR CHANGE 01042 VICTOR COMMUNITY SUPPORT S	0 \$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 \$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 \$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 \$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000	144,573 \$ 228,334 12,989 15,145 68,101 4,424 0 1,988 2,046,702 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 \$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 \$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	144,573 \$ 228,334 12,989 15,145 68,101 4,424 0 1,988 2,057,046 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	58,276 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
GRAND TOTAL \$	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0

SUTTER-YUBA COUNTY SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity		(11) Total Revenue (Excl. HFP)	Revenue (Excl. H <u>F</u> P)	Revenue(Excl. HFP) Hea	Net Cost Ithy Families	Total Net Cost (Excl. HFP)	(18) Net Cost Healthy Families	Total MAA FFP
<u>Number</u>	Legal Entity	1 N P A T 1 (MH 1968,		OUTPATI		(Col 4-11) (NET::::::::::::::::::::::::::::::::::::	O U T P A (Col 9-13)	T: I: E: N: T: (Col 10-14)	Reimbursement (MH 1979)
		Ln 2B to 30)		n 28 to 30)	Ln 31)	(00.11)	33.5 .2,	(55.5 .5)	(00. 10 14)	Ln 11-13)
	MILIES FIRST, INC \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	144,573 \$	0 \$	0
	ORTH VALLEY SCHOOLS, INC	0	0	0	0	0	0	228,334	0	0
	CRAMENTO CHILDRENS HOME	0	0	0	0	0	Q	12,989	0	0
	LLOW GLEN CARE CENTER	0	0	0	0	0	0	15,145	0	0
	IARIS YOUTH CENTER	0	o	0	0	0	0	68,101	0	٥
	IILD THERAPY INSTITUTE OF MAR	0	0	0	0	0	0	4,424	0	0
00625 FUL	ILL CIRCLE	0	0	0	0	0	0	0	0	0
00705 YOU	OUTH FOR CHANGE	0	0	0	0	0	0	1,988	0	0
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GR	RAND TOTAL \$		s			o_s		2,532,600 \$	58,276 \$	

SUTTER-YUBA COUNTY SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2005

Legal Exceed Costs Exceed Costs Exceed Costs Total SD/MC Healthy Families Total FFP Lo Entity (Excl. HFP) Healthy Families (Excl. HFP) Healthy Families Reimbursement Reimbursement Contract o		(27)	(26)		(24)	(23) Neg. Rates	(22) Neg. Rates	Neg. Rates	Neg. Rates		
MH 1968	ower of FFP or Contract Maximum	Contract	Reimbursement	Reimbursement	mbursement	Exceed Costs lealthy Families	Exceed Costs (Excl. HFP)	Exceed Costs Healthy Families	Exceed Costs (Excl. HFP)	Local Estitu	Entity
Ln 38 to 39) Ln 40, 40A) Ln 38 to 39) Ln 40, 40A) 00120 FAMILIES FIRST, INC \$ 0 \$ 0 \$ 72,286 \$ 0 \$ 72,286 \$ 90,000 \$ 00484 NORTH VALLEY SCHOOLS, I 0 0 0 0 114,167 0 114,167 0 00523 SACRAMENTO CHILDRENS I 0 0 0 0 6,494 0 6,494 19,200 00529 WILLOW GLEN CARE CENTI 0 0 0 0 7,573 0 7,573 25,100 00541 CHARIS YOUTH CENTER 0 0 0 0 34,050 0 34,050 86,250 00820 CHILD THERAPY INSTITUTE 0 0 0 0 2,212 0 2,212 4,500 00625 FULL CIRCLE 0 0 0 0 0 0 994 0 994 9,200 00705 YOUTH FOR CHANGE <th>Maximum</th> <th>MIZATITICATI</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>Legal Entity</th> <th>MOUNTER</th>	Maximum	MIZATITICATI								Legal Entity	MOUNTER
00120 FAMILIES FIRST, INC \$ 0 \$ 0 \$ 0 \$ 72,286 \$ 0 \$ 90,000 \$ 00484 NORTH VALLEY SCHOOLS, I 0 0 0 0 114,167 0 114,167 0 0 114,167 0 0 114,167 0 0 114,167 0 0 6,494 0 6,494 19,200 0 0 0 6,494 0 6,494 19,200 0 0 0 6,494 0 6,494 19,200 0 0 0 6,494 0 6,494 19,200 0 0 0 7,573 25,100 0 0 0 7,573 25,100 0 0 0 34,050 0 0 34,050 0 0 0 0 0 2,212 0 2,212 0 2,212 4,500 0 0 0 0 0 0 0 0			(COI 24 + 25)	(MID 1979, LII. 27)	1979, LINE 23)						
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00484 NORTH VALLEY SCHOOLS, I 0 0 0 0 114,167 0 114,167 0 00523 SACRAMENTO CHILDRENS I 0 0 0 0 6,494 0 6,494 19,200 00529 WILLOW GLEN CARE CENTY 0 0 0 0 7,573 0 7,573 25,100 00541 CHARIS YOUTH CENTER 0 0 0 0 34,050 0 34,050 86,250 00820 CHILD THERAPY INSTITUTE 0 0 0 0 2,212 0 2,212 4,500 00825 FULL CIRCLE 0 0 0 0 0 0 0 0 0 10,000 00705 YOUTH FOR CHANGE 0 0 0 0 994 0 994 9,200 01042 VICTOR COMMUNITY SUPPC 0 0 0 0 0 0 0 0 0 0 0 0	72,286	90 000 \$	72.286 \$	0 \$	72 286 \$	0 \$	0 \$	0 \$	0 \$	FAMILIES FIRST INC \$	00120
00523 SACRAMENTO CHILDRENS I 0 0 0 0 6,494 0 6,494 19,200 00529 WILLOW GLEN CARE CENTE 0 0 0 0 7,573 0 7,573 25,100 00541 CHARIS YOUTH CENTER 0 0 0 34,050 0 34,050 86,250 00620 CHILD THERAPY INSTITUTE 0 0 0 0 2,212 0 2,212 4,500 00625 FULL CIRCLE 0 0 0 0 0 0 0 90 90 994 0 994 9,200 01042 VICTOR COMMUNITY SUPPC 0 0 0 0 1,030,074 37,880 1,067,954 0 0 0 0 0 0 0 0 0 0 0 0	114,167						Õ				
00529 WILLOW GLEN CARE CENTF 0 0 0 0 7,573 0 7,573 25,100 00541 CHARIS YOUTH CENTER 0 0 0 0 34,050 0 34,050 86,250 00620 CHILD THERAPY INSTITUTE 0 0 0 0 2,212 0 2,212 4,500 00625 FULL CIRCLE 0 0 0 0 0 0 0 0 10,000 00705 YOUTH FOR CHANGE 0 0 0 0 994 0 994 9,200 01042 VICTOR COMMUNITY SUPPC 0 0 0 0 1,030,074 37,880 1,067,954 0 0 0 0 0 0 0 0 0 0 0	6,494	19.200		ō		Ō	0	0	Ō		
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00705 YOUTH FOR CHANGE 0 0 0 0 994 0 994 9,200 01042 VICTOR COMMUNITY SUPPC 0 0 0 0 0 1,030,074 37,880 1,067,954 0 0 0 0 0 0 0 0 0 0	2.212			ŏ		•	ŏ	ŏ	0		
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GRAND TOTAL \$ 0 \$ 0 \$ 0 \$ 0 \$ 1,267,851 \$ 37,880 \$ 1,305,731 \$ 244,250 \$	1,305,731	244.250 \$	1,305,731 \$	37.880 S	1.267.851 \$				s	GRAND TOTAL \$	

(To Sch. 1)

SUTTER-YUBA COUNTY COMMUNITY MENTAL HEALTH SERVICES COMPUTATION OF EPSDT STATE SHARE PER AUDIT FISCAL YEAR ENDED JUNE 30, 2005

					Audit	
		_	As Settled	_	Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A	, 18) (including contractors)	\$	9,595,279	\$	(343,920) \$	9,251,359
(2) Total SD/MC Claims	(Adj.'s 54, 56 & 58)		9,825,958		(688)	9,825,270
(3) Percent % (Line 1/Line 2)			97.65%		-3.49%	94.16%
(4) EPSDT Claims	(Adj.'s 55, 57 & 59)		5,058,366		(688)	5,057,678
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)			4,939,494		(177,185)	4,762,309
(6) Cost Settled Baseline for EPSDT			356,077		0	356,077
(7) Net Cost Settlement Amount (Line 5 - Line 6)			4,583,417		(177,185)	4,406,232
(8) 50% of Cost Settlement Amount (Line 7 x 50%)			2,291,709		(88,593)	2,203,116
(8a) FY 2001-02-EPSDT Settlement			1,348,930		0	1,348,930
(8b) Annual Local Growth (L. 8 - 8a)			942,779		(88,593)	854,186
(9) County Match 10% of Local Growth (8b x 10%)			94,278		(8,859)	85,419
(10) Net Cost Settlement Amount (L. 8 - 9)	(Adj 60)		2,197,431		(79,733)	2,117,697
(11) SGF Distribution (Settled and Audited)	(Adj 63)		2,197,431		(291)	2,197,140
(12) SGF Due State	(Adj 64)	\$	0	\$	(79,442) \$	(79,442)

Source

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2004-2005, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) (9)
- (11) SGF distribution (See DMH letter dated August 30, 2004 sent to Local Mental Health Directors)

Note: This amount may include payments not yet made but scheduled to be released as soon as funding becomes available. It may also include payments made in error in FY 06, which will be reversed in FY 06 and rescheduled for payment when funding becomes available.

(12) Amount owed back to the state cannot be more than was paid.

Provide	er Sutter-Yuba				Provider Number 00058	No. of Adj. 64		eriod Ended 30, 2005
	Report Refe	rence		EXPLANATION OF AUDIT AD HIGH	MENTO	As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTI	VIEN 15	Reported	(Decrease)	Adjusted
				ADJUSTMENTS TO REPORTED MEDICAL UN COUNTY PROVIDERS - PROGRAMS 1 A				
1 2 3 4 5 6 Info. 7 8 Info.	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 MEDI-CAL UNITS 10/01/04 - 06/30/05 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 TOTAL To adjust the above mentioned settled units of service/time for the Operated facilities to agree with the State DMH Approved Claims R dated May 28, 2009 (Excluding disallowed claims of 22,681 uos/uo	Report	391,553 1,381,517 0 94,004 0 17,355 0 0 47,327 1,931,756	(21,900) (301,971) 84,706 224,372 5,455 (6,950) 0 7,920 (30,165) (38,533)	369,653 * 1.079,546 * 84,706 * 318,376 * 5,455 * 10,405 * 0 * 7,920 * 17,162 * 1,893,223 *
9 10 11 12 13 14 Info. Info.	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	And there are no QA/UR and EPSDT audit findings. The auditor submitted workpapers to the County which shows the adjustments. Phase II was included. MEDI-CAL UNITS 07/01/04 - 09/30/04 MEDI-CAL UNITS 10/01/04 - 06/30/05 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 ENHANCED SD/MC (SED) UNITS 07/01/04 - 09/30/04 HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 TOTAL To adjust the SD/MC, Enhanced and Healthy Families units of serv with the County's records (prior to other adjustments reflected in act through 20 below) and supporting documents. The auditor submitt to the County which shows the details of the above adjustments. P *Balance carried forward to subsequent adjustment.	details of the above	1,079,546 84,706 318,376 5,455 10,405 0 7,920 17,162	9,270 6,422 (205) (76,818) 192 (27) 0 0 (330) (61,496)	378,923 • 1,085,968 • 84,501 • 241,558 • 5,647 • 10,378 • 0 • 7,920 • 16,832 • 1,831,727 •

Provide	r Sutter-Yuba				Provider Number 00058	No. of Adj. 64		eriod Ended 30, 2005
	Report Refe	rence				As	Increase	As
Adj. No.	Form/ Sch	Line	Col.	EXPLANATION OF AUDIT ADJUST	MENTS	Reported	(Decrease)	Adjusted
				ADJUSTMENTS TO REPORTED MEDICAL U COUNTY PROVIDERS - PROGRAMS 1 A				
16 17 Info. 18 19 20 Info. Info. Info.	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 MEDI-CAL UNITS 10/01/04 - 06/30/05 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/\$0/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/05 ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 TOTAL		378,923 1,085,968 84,501 241,558 5,647 10,378 0 7,920 16,832 1,831,727	(9,326) (12,661) 0 (409) (192) (93) 0 0 0 (22,681)	369,597 1,073,307 84.501 241,149 5,455 10,285 0 7,920 16,832 1,809,046
info info Info. Info. Info. Info. Info.	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11 11A	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	To adjust the County's records to account for the units of service/t County adjusted out when utilizing the disallowed claims system (I units of service/time were excluded in the State DMH Summary A Report but remained in their records. MEDI-CAL UNITS 07/01/04 - 09/30/04 MEDI-CAL UNITS 10/01/04 - 06/30/05 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 09/30/04 ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/05 ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 TOTAL To adjust the above mentioned units of service/time to incorporate of the lower of DMH approved units vs. the County's records by S auditor submitted work papers to the County which shows details adjustments. Phase II was included.	e the controls	369,597 1,073,307 84,501 241,149 5,455 10,285 0 7,920 16,832 1,809,046	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	369,597 * 1,073,307 * 84,501 * 241,149 * 5,455 * 10,285 * 0 * 7,920 * 16,832 * 1,809,046
		<u></u>		Balance carried forward to subsequent adjustment. Balance brought forward from prior adjustment.				

California Health and Human Services Agency

Provide					Provider Number	No. of Adj.		eriod Ended
	Sutter-Yuba				00058	64	June	30, 2005
Adj.	Report Refe		0.1	EXPLANATION OF AUDIT ADJUST	MENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch. MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11 11A	Col. TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	ADJUSTMENTS TO REPORTED MEDICAL UN COUNTY PROVIDERS - PROGRAMS 1 A MEDI-CAL UNITS 07/01/04 - 09/30/04 MEDI-CAL UNITS 10/01/04 - 06/30/05 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 TOTAL To adjust the above mentioned units of service/time to exclude unit the total units.	:: IITS/TIME ND 2			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provide	er —				Provider Number	No. of Adj.	Fiscal Pe	eriod Ended
	Sutter-Yuba				00058	64	June 3	30, 2005
Adj.	Report Refe Form/	rence		EXPLANATION OF AUDIT ADJUSTMENT	re	As Reported	Increase (Decrease)	As Adjusted
No.	Sch.	Line	Col.	EXPERIENTION OF AUDIT AUGUST MICH		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
				ADJUSTMENTS TO REPORTED MEDICAL UNITS/TI	<u>ME</u>			
22 23 24 25 Info. Info. Info. Info.	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 MEDI-CAL UNITS 10/01/04 - 06/30/05 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 TOTAL		119,031 546,989 0 0 739 81 0 10 9,085 675,935	(3,722) (15,510) 2,690 9,834 0 0 0 0 0 (6,708)	115,309 * 531,479 * 2,690 * 9,834 * 739 * 81 * 0 * 10 * 9,085 * 669,227 * *
				To adjust the above mentioned settled units of service/time for the Contra Providers to agree with the State DMH Approved Claims Report dated May 28, 2009 (Excluding disallowed claims of 577 uos/uot). And there are no QA/UR audit findings. The auditor submitted workpapers to the County which shows the details adjustments.				
26 info. Info. Info. Info. Info. Info. Info.	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 MEDI-CAL UNITS 10/01/04 - 06/30/05 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 TOTAL To adjust the State DMH Approved Claims Report dated May 28, 2009 to Mode 10 SFC 95 units which were provided by uncertified provider of True to Life Counseling (Prov # 5865).	exclude	531,479 2,690 9,834 739 81 0	(19) 0 0 0 0 0 0 0 0 0 (19)	115.290 * 531,479 * 2,690 * 9,834 * 739 * 81 * 0 * 10 * 9,085 * 669,208 *
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

California Health and Human Services Agency

Department of Mental Health

Provide	r Sutter-Yuba	_			Provider Number 00058	No. of Adj. 64		eriod Ended 30, 2005
	Report Refei	rence			00000	As		As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTI	MENTS	Reported	Increase (Decrease)	As Adjusted
				ADJUSTMENTS TO REPORTED MEDICAL UN CONTRACT PROVIDERS	IITS/TIME			
27 28 Info. Info. Info. Info. Info. Info.	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 MEDI-CAL UNITS 10/01/04 - 06/30/05 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 TOTAL	** ** ** ** ** ** **	115,290 531,479 2,690 9,834 739 81 0 10 9,085 669,208	(258) (888) 0 0 0 0 0 0 0 0 (1,146)	115,032 * 530,591 * 2,690 * 9,834 * 739 * 81 * 0 * 10 * 9,085 * 668,062 *
29 30 Info. Info. Info. Info. Info.	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11 11A	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	To adjust the State DMH Approved Claims Report dated May 28, 2 Mode 10 SFC 95 and Mode 15 SFC 60 units which were provided North Valley Schools (Prov # 5870, 5848, and 5849). MEDI-CAL UNITS 07/01/04 - 09/30/05 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/05 ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 TOTAL To adjust the State DMH Approved Claims Report dated May 28, 2 Mode 15 SFC 01 units which were provided by uncertified provided Child Therapy Institute (Prov # 5869).	to uncertified provider of ** ** ** ** ** ** ** ** **	115,032 530,591 2,690 9,834 739 81 0 10 9,085 668,062	(60) (45) 0 0 0 0 0 0 (105)	114,972 * 530,546 * 2,690 * 9,834 * 739 * 81 * 0 * 10 * 9,085 * 667,957 *

Provide	er Sutter-Yuba				Provider Number 00058	No. of Adj. 64		eriod Ended 30, 2005
	Report Refe	rence				As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUST	MENTS	Reported	(Decrease)	Adjusted
;				ADJUSTMENTS TO REPORTED MEDICAL UN CONTRACT PROVIDERS	IITS/TIME	· .		
31 32 Info. Info. Info. Info. Info. Info.	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 MEDI-CAL UNITS 10/01/04 - 06/30/05 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 TOTAL	***	114,972 530,546 2,690 9,834 739 81 0 10 9,085 667,957	(1) (115) 0 0 0 0 0 0 0 0 0 (116)	114,971 * 530,431 * 2,690 * 9,834 * 739 * 81 * 0 * 10 * 9,085 * 667,841 *
33 34 Info. 35 Info. Info. Info.	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11 11A	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	To adjust the State DMH Approved Claims Report dated May 28, 2 incorporate the results of the EPSDT audit findings for Families First This audit was conducted by the State DMH Oversight Branch. MEDI-CAL UNITS 07/01/04 - 09/30/05 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/05 ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 TOTAL To adjust the SD/MC, Enhanced and Healthy Families units of server to agree with the County's records (prior to other adjustments refleadjustments 36 through 44 below) and supporting documents. The submitted work papers to the County which shows the details of the adjustments.	st (le# 00120). ** ** ** ** ** ** ** ** **	114,971 530,431 2,690 9,834 739 81 0 10 9,085 667,841	756 956 0 (3,963) 0 0 0 0 (2,251)	115,727 * 531,387 * 2,690 * 5,871 * 739 * 81 * 0 * 10 * 9,085 * 665,590 *
				Balance carried forward to subsequent adjustment. Balance brought forward from prior adjustment.				

Provide	r Sutter-Yuba	_			Provider Number 00058	No. of Adj. 64		eriod Ended 30, 2005
	Report Refe	rence				As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTI	MENTS	Reported	(Decrease)	Adjusted
				ADJUSTMENTS TO REPORTED MEDICAL UN CONTRACT PROVIDERS	IITS/TIME	i		
36 Info. Info. Info. Info. Info. Info. Info.	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 MEDI-CAL UNITS 10/01/04 - 06/30/05 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 TOTAL To adjust the County records to exclude Mode 10 SFC 95 units wh provided by uncertified provider of True to Life (Prov # 5865)	** ** ** ** ** ** ** ** sich were	115,727 531,387 2,690 5,871 739 81 0 10 9,085	(19) 0 0 0 0 0 0 0 0 0 (19)	115,708 * 531,387 * 2,690 * 5,871 * 739 * 81 * 0 * 10 * 9,085 * 665,571 *
37 38 Info. Info. Info. Info. Info.	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11 11A	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 MEDI-CAL UNITS 10/01/04 - 06/30/05 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 TOTAL To adjust the County records to exclude Mode 10 SFC 95 and Mod which were provided by uncertified provider of North Valley School (Prov # 5870, 5848, and 5849).	** ** ** ** ** ** !e 15 SFC 60 units	115,708 531,387 2,690 5,871 739 81 0 10 9,085 665,571	(258) (868) 0 0 0 0 0 0 0 (1,126)	115,450 * 530,519 * 2,690 * 5,871 * 739 * 81 * 0 * 10 * 9,085 * 664,445 *
	····			* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provide					Provider Number	No. of Adj.		eriod Ended
	Sutter-Yuba	_	·		00058	64	June -	30, 2005
Adj.	Report Refe Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUST	MENTS	As Reported	Increase (Decrease)	As Adjusted
	•			ADJUSTMENTS TO REPORTED MEDICAL UN CONTRACT PROVIDERS	HITS/TIME			
39 40 Info. Info. Info. Info. Info. Info.	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 MEDI-CAL UNITS 10/01/04 - 06/30/05 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 TOTAL		115,450 530,519 2,690 5,871 739 81 0 10 9,085	(60) (45) 0 0 0 0 0 0 0 0 0 (105)	115,390 * 530,474 * 2,690 * 5,871 * 739 * 81 * 0 * 10 * 9,085 * 664,340 *
41 42 Info. Info. Info. Info. Info. Info.	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	To adjust the County records to exclude Mode 15 SFC 01 units with provided by uncertified provider of Child Therapy Institute (Prov # MEDI-CAL UNITS 07/01/04 - 09/30/05 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/05 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 09/30/05 ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 TOTAL To adjust the County's records to incorporate the results of the EPfindings for Families Firs (Le# 00120). This audit was conducted by DMH Oversight Branch.	5869)	115,390 530,474 2,690 5,871 739 81 0 10 9,085 664,340	(1) (115) 0 0 0 0 0 0 0 0 (116)	115,389 * 530,359 * 2,690 * 5,871 * 739 * 81 * 0 * 10 * 9,085 * 664,224 *
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provide	er Sutter-Yuba	-			Provider Number	No. of Adj.		eriod Ended
					00058	64	June	30, 2005
Adj. No.	Report Refe Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUST	MENTS	As Reported	Increase (Decrease)	As Adjusted
				ADJUSTMENTS TO REPORTED MEDICAL UN CONTRACT PROVIDERS	ITS/TIME			
43 44 Info. Info. Info. Info. Info. Info. Info.	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 MEDI-CAL UNITS 10/01/04 - 06/30/05 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 TOTAL	** ** ** ** ** ** **	115,389 530,359 2,690 5,871 739 81 0 10 9,085 664,224	(418) (159) 0 0 0 0 0 0 0 0 (577)	114,971
Info. Info. Info. Info. Info. Info. Info.	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11 11A	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	To adjust the County's records to account for the units of service/tir County adjusted out when utilizing the disallowed claims system (Dunits of service/time were excluded in the State DMH Summary Approximate	CS). These proved Claims	114,971 530,200 2,690 5,871 739 81 0 10 9,085 663,647	0 0 0 0 0 0 0 0	114,971 * 530,200 * 2,690 * 5,871 * 739 * 81 * 0 * 10 * 9,085 * 663,647
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provide	er				Provider Number	No. of Adj.	Fiscal Pe	riod Ended
	Sutter-Yuba				00058	64	June 3	30, 2005
Adj. No.	Report Refe Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTM	ENTS	As Reported	Increase (Decrease)	As Adjusted
				ADJUSTMENTS TO REPORTED MEDICAL UNIT	S/TIME			
45 46 Info Info Info Info Info Info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	10B	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 10/01/04 - 09/30/04 MEDI-CAL UNITS 10/01/04 - 06/30/05 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 06/30/05 ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 TOTAL To adjust the above mentioned units of service/time to exclude units the total units.	which are more than	114,971 530,200 2,690 5,871 739 81 0 10 9,085 663,647	(125) (42) 0 0 0 0 0 0 (167)	114,846 530.158 2,690 5,871 739 81 0 10 9,085 663,480
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provide	r Sutter-Yuba				Provider Number 00058]	No. of Adj. 64		Fiscal I	Period	
 -	Report Refe	rence				+-	As	\dagger	ncrease	1	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUST	MENTS		Reported		(Decrease)		Adjusted
				ADJUSTMENTS TO REPORTED SD/MC SET	<u>TLEMENT</u>						
47	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS F	REIMB	\$	2,831,498	\$	1,102	\$	2,832,600
				To adjust reported Contract Provider Direct Medi-Cal Gross Reimt as a result of adjustments to the contract providers SD/MC units o service/time.							
48	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY		\$	4,546,018	\$	(172,630)	\$	4,373,388
49	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY TOTAL REIMBURSEMENT - COUNTY		\$ _	76,289 4,622,307	\$ =	(34,041) (206,671)	\$ <u></u>	42,248 4,415,636
50	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY		\$	4,373,388	\$	(344)	\$	4,373,044
				To adjust Total SD/MC Reimbursement (FFP) to incorporate the refindings for County (Le# 00058). This audit was conducted by the				l			
51 52	Sch. 3b Sch. 3b	Total Total	24 25	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT F	DOOMDERS	\$	1,267,300 37,880	\$	551	\$	1,267,851 37,880
J2	SCH. SU	Total	25	TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	ROVIDERS	\$ =	1,305,180	\$ _	(0) 551	\$ =	1,305,731
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustme reported costs and units.	ents to						
				ADJUSTMENTS TO AS SETTLED EPSDT STATE G	ENERAL FUNDS						
53	SCH 4	1	3	SD/MC ACTUALS		\$	9,595,279	\$	(343,920)	\$	9,251,359
			3	To adjust SD/MC actuals as a result of adjustments to total computas reflected in the MH 1979 forms for both the County Program ar providers. The amounts utilized for this purpose was SD/MC and Outpatient services only, providers. The amounts utilized for this purpose was SD/MC and Outpatient services only.	nd its contract Enhanced for						
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.							

Provide					Provider Number	7	No. of Adj.		Fiscal		
<u> </u>	Sutter-Yuba Report Refe				00058	+	64 	-	Increase	30, 2	As
Adj.	Form/	Terrice		EXPLANATION OF AUDIT ADJUST	MENTS		As Reported	1 (Decrease		As Adjusted
No.	Sch.	Line	Col.								
				ADJUSTMENTS TO AS SETTLED EPSDT STATE GI	ENERAL FUNDS						
54 55	SCH 4 SCH 4	2 4	3 3	TOTAL SD/MC CLAIMS EPSDT CLAIMS		s s	9,825,958 5,058,366	\$ \$	(1,910) (1,910)	\$ \$	9,824,048 * 5,056,456 *
				To adjust total SDIMC claims and EPSDT claims to include the res audit of the EPSDT Program conducted by the State Department or reflected in the report dated March3, 2008. This report covered the July 1, 2004 through June 30, 2005.	of Mental Health as						
				Families Firs Inc. (Le# 00058 Sutter Yuba County (Le# 00120							
56 57	SCH 4 SCH 4	2 4	3 3	TOTAL SD/MC CLAIMS EPSDT CLAIMS	**	ب ر	9,824,048 5,056,456	\$ \$	1,910 1,910	\$ \$	9,825,958 * 5,058,366 *
				To adjust total SD/MC claims and EPSDT claims to reverse the ori included in adjustments 54 and 55 above. The revised findings aff Claims and EPSDT Claims" will be taken in adjustments 58 and 59	fecting "Total SD/MC						
58 59	SCH 4 SCH 4	2 4	3	TOTAL SD/MC CLAIMS EPSDT CLAIMS	**	- V	9,825,958 5,058,366	\$	(688) (688)	\$	9,825,270 5,057,678
				To adjust total SD/MC claims and EPSDT claims to include the reservised audit of the EPSDT Program conducted by the State Depa as reflected in the report dated March 3, 2008. This represents the revised recoupment.							
				Families Firs Inc. (Le# 00058 Sutter Yuba County (Le# 00120							
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.							

Department of Mental Health

Provide	r Sutter-Yuba				Provider Number 00058		No. of Adj. 64		Fiscal F	eriod	
	Report Refe	erence				1	As	1	Increase		As
Adj.	Form/			EXPLANATION OF AUDIT ADJUST	MENTS	l	Reported	1	(Decrease)	ì	Adjusted
No.	Sch.	Line	Col.			-		↓		1	
			i	ADJUSTMENTS TO AS SETTLED EPSDT STATE G	ENERAL FUNDS						
60	SCH 4	10	3	NET COST SETTLEMENT AMOUNT		\$	2,197,431	\$	(79,733)	s	2,117,697
				To adjust net cost settlement amount as a result of adjustments to (Total Computable Medical), total SD/MC claims and EPSDT clain							
61	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION		\$	2,197,431	\$	(808)	\$	2,196,623 *
				To adjust State General Fund Distribution to include the results of audit of the EPSDT Program conducted by the State Department reflected in the report dated March 3, 2008. The Report covered to July 1, 2004 through June 30, 2005. This represents the SGF original transfer of the sec	of Mental Health as the period from						
			li	Families Firs Inc. (Le# 00058 Sutter Yuba County (Le# 00120	-, -						
62	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION	**	\$	2,196,623	\$	808	\$	2,197,431 *
				To adjust State General Fund Distribution to reverse the original S included in adjustment 61 above. The revised findings affecting "S Distribution" will be taken in adjustments 63 below.							
63	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION	**	\$	2,197,431	\$	(291)	\$	2,197,140
				To adjust the State General Fund Distribution to reflect the results findings included in the final report dated March 3, 2008.	of the revised EPSDT						
				Families Firs Inc. (Le# 0005) Sutter Yuba County (Le# 0012)							
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.							

Provid	er Sutter-Yuba				Provider Number 00058	No. of Adj. 64		eriod Ended 30, 2005
	Report Refe	erence				As	Increase	As
Adj.	Form/	T - 1		EXPLANATION OF AUDIT ADJUSTME	ENTS	Reported	(Decrease)	Adjusted
No.	Sch.	Line	Col.					
1	}			ADJUSTMENTS TO AS SETTLED EPSDT STATE GENE	ERAL FUNDS			
64	SCH 4	12	3	STATE GENERAL FUNDS DUE STATE		0	(79,442)	(79,442)
				To adjust State General Funds due State as a result of adjustments to Cost Settlement Amount and State General Fund Distribution as follow	o ws:			
				Audited Net Cost Settlement Amount Adj. 56 \$ Less Audited State General Fund Distribution Adj. 59	(79,733) (291.24)			
				Net State General Funds due to County	(79,441)			
					{			
		ļ						
	1							
	}			* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05) FISCAL YEAR 2004 - 2005

County: Sutter-Yuba County Code: 58

Legal Entity: SUTTER-YUBA COUNTY	Α	В	С
Legal Entity Number: 00058	Salaries		Total
	and Benefits	Other	Costs
1 Mental Health Expenditures	8,525,012	8,563,465	17,088,477
2 Encumbrances			
3 Less: Payments to Contract Providers (County Only)		(3,622,041)	(3,622,041)
4 Other Adjustments from MH 1962	0	0	
5 Total Costs Before Medi-Cal Adjustments	8,525,012	4,941,424	13,466,436
6 Medi-Cal Adjustments from MH 1961		49,838	49,838
7 Managed Care Consolidation (County Only)			
8 Allowable Costs for Allocation			13,516,274
Administrative Costs (County Only)			
9 SD/MC Administration			1,321,188
10 Healthy Families Administration			
11 Non-SD/MC Administration			639,665
12 Total Administrative Costs			1,960,853
Utilization Review Costs (County Only)			
13 Skilled Professional Medical Personnel			373,741
14 Other SD/MC Utilization Review			135,100
15 Non-SD/MC Utilization Review			
16 Total Utilization Review Costs			508,841
17 Research and Evaluation (County Only)			
18 Mode Costs (Direct Service and MAA)			11,046,580
			:
19 Total Costs - Lines 9 through 18			13,516,274

MEDI-CAL ADJUSTMENTS TO COSTS

MH 1961 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Sutter-Yuba County Code: 58

Legal Entity: SUTTER-YUBA COUNTY	A	В	C_
Legal Entity Number: 00058	Salaries		Total
	and Benefits	Other	Adjustments
1		49,838	49,838
2			
3			
4			
5			
6			
7			
[8			
9			
10			
<u> 11 </u>			
12			
13			
14			
15	<u> </u>		
16			
17			
18			
19			
20 Total Adjustments		49,838	49,838

PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev 7/05)

FISCAL YEAR 2004 - 2005

County: Sutter-Yuba

County Code: 58

Α	В	С	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
1	Victor Treatment Centers	00118	253,867
2	Families First	00120	160,881
3	North Valley Schools	00484	172,533
4	Willow Glen Care Center	00529	34,675
5	Charis Youth Center	00541	118,583
6	Feather River Manor	00592	90,403
7	Sungarden	00593	35,665
8	BHC Heritage Oaks	00617	22,734
9	BHC Sierra Vista	00797	30,493
10	Crestwood	00949	457,091
11	Victor Community Support Services	01042	2,045,186
12	Salvation Army	01230	150,000
13	Sacramento Childrens Home	00523	13,621
14	True to Life Childrens Services	00401	2,185
15	Child Therapy of Marin	00620	4,182
16	Full Circle	00625	9,369
17	Youth for Change	00705	1,919
18	Devereux Cleo Wallace	01051	18,656
19			
20			
21			
22 35			
35			
36			
37 38 39			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
10	 		
48 49 50			
30	Total Payments to Contract Providers		3,622,041
<u> </u>	Total rayineins to contract Providers		3,022,041

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Sutter-Yuba County Code: 58

	Legal Entity: SUTTER-YUBA COUNTY	A
Le	gal Entity Number: 00058	Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	11,046,580
	Modes	
2_	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3_	Other 24 Hour Services (Mode 05-All Other SFC)	2,103,865
4	Day Services (Mode 10)	494,822
5	Outpatient Services (Mode 15 Program 1 + Program 2)	7,694,444
6_	Outreach Services (Mode 45)	631,169
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	122,280
9	Total - Lines 2 through 8	11,046,580

ALLOCATION OF COSTS TO SERVICE **FUNCTIONS - MODE TOTAL**

MH 1966 (Rev. 7/05)

PAGE 1 OF 1 FISCAL YEAR 2004 - 2005

County: Sutter-Yuba County Code: 58

CR

	County Code: 58			CR					
	Legal Entity: SUTTER-YUBA COUNTY		A	B	С	D	Ε	F	Ğ
Leg	Legal Entity Number: 00058			Service	Service	Service	Service	Service	Service
	Mode: 05 - Other 24 Hour Services (All Other SFC)		Mode Total	Function	Function	Function	Function	Function	Function
	Illocation Percentage			21				— —	
1	Total Units		100 00%	100.00%			 		 -
3	Gross Cost		2 102 966	4,521					├ ──-
0000			2,103,865	2,103,865					
4	Cost per Unit			465.35					
5	SMA per Unit			505 15					<u> </u>
6	Published Charge per Unit			457.83		<u> </u>	<u> </u>	↓	_
7	Negotiated Rate / Cost per Unit					ļ		ļ .	
8	Medi-Cal Units	07/01/04 - 09/30/04		620		1			
8A	medi-Cai Units	10/01/04 - 06/30/05		2,267					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04		_ 2					
9A	Medicale/Medi-Car Crossover Offics	10/01/04 - 06/30/05		58					
10		07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05						L	
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							<u> </u>
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							<u> </u>
11A		10/01/04 - 06/30/05						<u> </u>	
12	Non-Medi-Cal Units		PRESIDENCE.	1,574					<u></u>
13		07/01/04 - 09/30/04	288,519	288,519			 	 	
13A	Medi-Cal Costs	10/01/04 - 06/30/05	1,054,957	1,054,957		$\overline{}$	i — —		†
14		07/01/04 - 09/30/04	313,193	313,193			1		
14A	Medi-Cal SMA Upper Limits	10/01/04 - 06/30/05	1,145,175	1,145,175		 			
15	And Cal B. High of Change	07/01/04 - 09/30/04	283,855	283,855			 		
15A	Medi-Cal Published Charges Medi-Cal Negotiated Rates	10/01/04 - 06/30/05	1,037,901	1,037,901					
16	Modi Cal Negatisted Bates	07/01/04 - 09/30/04							
16A	Medi-Cai Negotiated Rates	10/01/04 - 06/30/05							
17		07/01/04 - 09/30/04	931	931	11. 1.1.1.1	2.1.1.		 	
17A	Medicare/Medi-Cal Crossover Costs	10/01/04 - 06/30/05	26,991	26,991		 	 -	 	+
18		07/01/04 - 09/30/04	1,010	1,010		 	 	 -	
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/04 - 06/30/05	29,299	29,299		 			
19	 	07/01/04 - 09/30/04	916	916				 	 -
19A	Medicare/Medi-Cal Crossover Published Charges	10/01/04 - 06/30/05	26,554	26,554					
20		07/01/04 - 09/30/04							$\overline{}$
20A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/04 - 06/30/05	 			t			
			12 12 12 12 14 14 14 14 14 14 14 14 14 14 14 14 14	7 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -					+
21 21A	Enhanced SD/MC Costs	07/01/04 - 09/30/04	├──┼	L	<u> </u>	 -	 	 	
	 	10/01/04 - 06/30/05 07/01/04 - 09/30/04	 			 		 	 -
22 22A	nhanced SD/MC Costs nhanced SD/MC SMA Upper Limits	10/01/04 - 06/30/05		<u> </u>		1	 	 	
23	 	07/01/04 - 09/30/04						 	 -
234	Enhanced SD/MC Published Charges	10/01/04 - 06/30/05	 			 	 	 -	
24		07/01/04 - 09/30/04	 			 -	 	 	
24A	Enhanced SD/MC Negotiated Rates	10/01/04 - 06/30/05				 	 	 	+
	E-hand CDMC (D-f	The state of the s	-			 		+	
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05				 -	 _		
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05	 			 			
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05	 -		 -	 	 	 	+
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05	 	<u> </u>			L==_		
29	Healthy Families Costs	07/01/04 - 09/30/04							
294		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
304	Triodurit Laurines Swiz ribber Finnis	10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31/	Theamy ranning rubising Charges	10/01/04 - 06/30/05							L
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32/	Linearity Laurings Madoriated Mates	10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs	and the state of the state of	732,467	732,467			+	+	†
00	Tradit-Modi-Odi Costs		1 12,401	1 132,401					

ALLOCATION OF COSTS TO SERVICE **FUNCTIONS - MODE TOTAL**

MH 1966 (Rev. 7/05)

PAGE 1 OF 1 FISCAL YEAR 2004 - 2005

County: Sutter-Yuba County Code: 58

County Code: 58		,	CR					
Legal Entity: SUTTER-YUBA COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00058 Mode: 10 - Day Services		Mode Total	Service	Service Function	Service	Service	Service	Service
INOUE. 10 - Day Services		Mode rotal	Function 95	Function	Function	Function	Function	Function
Allocation Percentage		100.00%	100 00%					
Total Units			4.093					1
Gross Cost			494,822					
Cost per Unit	<u> </u>	Britani dar	120.89					
5 SMA per Unit			122.75					
Published Charge per Unit			118.94		 			
Negotiated Rate / Cost per Unit								
3 L	07/01/04 - 09/30/04		894					
Medi-Cal Units	10/01/04 - 06/30/05		2,159		<u> </u>			
	07/01/04 - 09/30/04				 -			
Medicare/Medi-Cal Crossover Units	10/01/04 - 06/30/05	distribution in	553					
10	07/01/04 - 09/30/04	lisisisti kiri						
DA Enhanced SD/MC (Children) Units	10/01/04 - 06/30/05							
IOB Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
Healthy Families (SED) Units	07/01/04 - 09/30/04	handeredle						
<u> </u>	10/01/04 - 06/30/05				 			↓
12 Non-Medi-Cal Units	 	<u> propaniele</u>	487	 		<u> </u>	ļ	
13 Mandi Cal Carta	07/01/04 - 09/30/04	108,080	108,080	· <u>· · · · · · · · · · · · · · · · · · ·</u>				1
Medi-Cal Costs	10/01/04 - 06/30/05	261,012	261,012					
Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	109,739	109.739					
14A Medi-Cai SMA Opper Limits	10/01/04 - 06/30/05	265,017	265,017					
Medi-Cal Published Charges	07/01/04 - 09/30/04	106,332	106,332					
<u> </u>	10/01/04 - 06/30/05	256,791	256,791			L		<u> </u>
Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							L
16A	10/01/04 - 06/30/05	<u> </u>		 ,	<u> </u>	l		ļ
17 No. diamage Cal Carana and Carta	07/01/04 - 09/30/04							1
17A Medicare/Medi-Cal Crossover Costs	10/01/04 - 06/30/05	66,855	66,855				-	
18 Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A	10/01/04 - 06/30/05	67,881	67,881					
Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	1						
19A	10/01/04 - 06/30/05	65,774	65,774			ļ		L
Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04				!			ļ
20A	10/01/04 - 06/30/05	<u> </u>	ļ.,			 	 	
21 Ephanood SDMC Costs	07/01/04 - 09/30/04	1	T		T	I		T
Enhanced SD/MC Costs	10/01/04 - 06/30/05							
22 Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A	10/01/04 - 06/30/05							
Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	1			<u> </u>	L		
23A	10/01/04 - 06/30/05	 			 	<u> </u>	<u> </u>	L
Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04	<u> </u>	<u> </u>		 	ļ		ļ
24A	10/01/04 - 06/30/05	 	 		 	 	 	
25 Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26 Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27 Enhanced SD/MC (Refugees) Published Charge								
28 Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05					<u> </u>	L.,	<u> </u>
29	07/01/04 - 09/30/04	T	7.000 200 200	<u> </u>	1.	1	1	1
Healthy Families Costs	10/01/04 - 06/30/05	+		 	1	1		
30	07/01/04 - 09/30/04	 	<u> </u>		 	1		
Healthy Families SMA Upper Limits	10/01/04 - 06/30/05	i -	1		 	1		
21	07/01/04 - 09/30/04	 	 		 			
Healthy Families Published Charges	10/01/04 - 06/30/05	1	1		 	 	1	
22	07/01/04 - 09/30/04	+						
32A Healthy Families Negotiated Rates	10/01/04 - 06/30/05	1	 	Γ	1	1	1	T
		E0 07F	58,876		 		1 1 1 1 1 1	
33 Non-Medi-Cal Costs		58,876	38,876	L	L			

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1 FISCAL YEAR 2004 - 2005

County: Sutter-Yuba CR CR CR ÇR County Code: 58 Legal Entity: SUTTER-YUBA COUNTY Α В D Legal Entity Number: 00058

Mode: 15 - Outpatient Services (Program 1) Service Service Service Service Service Service Mode Total Function Function Function Function Function Function 70 Ωt 10 60 Allocation Percentage 100.00% 12.59% 39.85% 47.33% 0.24% Total Units 551,144 1,265,223 810,893 5,026 Gross Cost 7,610,721 957,944 3,032,958 3,601,837 17,982 4 Cost per Unit 1.74 2.40 4.44 3.58 SMA per Unit 4 51 3.63 1.89 2.44 Published Charge per Unit 2.36 4.37 3.52 Negotiated Rate / Cost per Unit 346 114,288 140.075 101.979 07/01/04 - 09/30/04 Medi-Cal Units 10/01/04 - 06/30/05 294.999 689 290,100 433,204 07/01/04 - 09/30/04 58,597 18 3,842 22,042 Medicare/Medi-Cal Crossover Units 10/01/04 - 06/30/05 47,363 62,055 131,024 96 07/01/04 - 09/30/04 1,169 4,001 285 Enhanced SD/MC (Children) Units 10/01/04 - 06/30/05 2.642 6,276 1.017 10B Enhanced SD/MC (Refugees) Units 07/01/04 - 06/30/05 966 5.505 1,389 07/01/04 - 09/30/04 Healthy Families (SED) Units 11A 10/01/04 - 06/30/05 2,372 11,458 2.998 12 Non-Medi-Cal Units 88.402 580,607 218,605 3.873 335.784 07/01/04 - 09/30/04 988,638 198.644 452,972 1.238 Medi-Cal Costs 10/01/04 - 06/30/05 2,855,484 504,223 1,038,465 1,310,331 2.465 13A 07/01/04 - 09/30/04 1,018,969 216,004 341,783 459,925 1,256 Medi-Cal SMA Upper Limits 1,057,018 1,330,445 14A 10/01/04 - 06/30/05 2,938,253 548,289 2,501 15 07/01/04 - 09/30/04 972,876 195,432 330,577 445,648 1,218 Medi-Cal Published Charges 10/01/04 - 06/30/05 2,810,003 496,071 1,022,361 1,289,146 2,425 16 Medi-Cal Negotiated Rates 07/01/04 - 09/30/04 10/01/04 - 06/30/05 07/01/04 - 09/30/04 319,B58 6,678 52,838 260,277 64 Medicare/Medi-Cal Crossover Costs 10/01/04 - 06/30/05 813,406 82,322 148,757 581,984 343 65 18 07/01/04 - 09/30/04 325.382 7,261 53,782 264,272 Medicare/Medi-Cal Crossover SMA Upper Limits 10/01/04 - 06/30/05 832,197 89 516 151 414 590 918 348 314,721 6,570 256,069 63 19 07/01/04 - 09/30/04 52.019 Medicare/Medi-Cat Crossover Published Charges 338 10/01/04 - 06/30/05 800,353 80,991 146,450 572,575 07/01/04 - 09/30/04 Medicare/Medi-Cal Crossover Negotiated Rates 20A 10/01/04 - 06/30/05 12.889 2,032 9.591 1,266 07/01/04 - 09/30/04 Enhanced SD/MC Costs 21A 10/01/04 - 06/30/05 24,154 4.592 15,045 4,517 07/01/04 - 09/30/04 13,257 2,209 9,762 1,285 Enhanced SD/MC SMA Upper Limits 4,587 24,893 4,993 15,313 10/01/04 - 06/30/05 07/01/04 - 09/30/04 12,687 1,999 9,442 1,245 Enhanced SD/MC Published Charges 23A 10/01/04 - 06/30/05 23,773 4,518 14,811 4,444 07/01/04 - 09/30/04 Enhanced SD/MC Negotiated Rates 10/01/04 - 06/30/05 25 Enhanced SD/MC (Refugees) Costs 07/01/04 - 06/30/05 26 Enhanced SD/MC (Refugees) SMA Upper Limits 07/01/04 - 06/30/05 27 Enhanced SD/MC (Refugees) Published Charges 07/01/04 - 06/30/05 28 Enhanced SD/MC (Refugees) Negotiated Rates 07/01/04 - 06/30/05 21,045 1,679 6.170 07/01/04 - 09/30/04 13,196 Healthy Families Costs 29A 10/01/04 - 06/30/05 44,920 4,123 27,467 13,317 14 30 07/01/04 - 09/30/04 21.522 1,826 13,432 6,264 Healthy Families SMA Upper Limits 10/01/04 - 06/30/05 45,976 4.483 27,958 13,521 15 1,652 07/01/04 - 09/30/04 12,992 6,070 20,714 Healthy Families Published Charges 10/01/04 - 06/30/05 44,212 4,056 27,041 13,101 14 07/01/04 - 09/30/04 Healthy Families Negotiated Rates 10/01/04 - 06/30/05 33 Non-Medi-Cal Costs 2,530,327 153,652 1,391,815 971,003 13,857

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1 FISCAL YEAR 2004 - 2005

County Sutter-Yuba County Code: 58 MHS MHS MHS MHS Legal Entity: SUTTER-YUBA COUNTY D В С E G Legal Entity Number: 00058 Service Service Service Service Service Service Mode Total Mode: 15 - Outpatient Services (Program 2) Function Function Function Function Function Function 60 40 49 69 Allocation Percentage 100.00% 75.21% 5 86% 3 87% 15 06% Total Units 53,410 1,725 1,140 4,430 Gross Cost 83,723 62,966 12,605 4,908 3,244 Cost per Unit 2 85 2 85 1.18 2.85 SMA per Unit 2.44 2.44 4 51 4.51 Published Charge per Unit Negotiated Rate / Cost per Unit 07/01/04 - 09/30/04 1 085 1.760 8,550 Medi-Cal Units 8A 10/01/04 - 06/30/05 44,490 560 2,640 07/01/04 - 09/30/04 9 Medicare/Medi-Cal Crossover Units 10/01/04 - 06/30/05 10 07/01/04 - 09/30/04 Enhanced SD/MC Units 240 80 30 10A 10/01/04 - 06/30/05 10B Enhanced SD/MC (Refugees) Units 07/01/04 - 06/30/05 07/01/04 - 09/30/04 60 Healthy Families (SED) Units 10/01/04 - 06/30/05 12 Non-Medi-Cal Units 1,140 70 07/01/04 - 09/30/04 18.175 10,080 3,087 5.008 Medi-Cal Costs 13A 10/01/04 - 06/30/05 61,555 52,450 1,593 7,512 14 07/01/04 - 09/30/04 31.447 20,862 2,647 7.938 Medi-Cal SMA Upper Limits 14A 10/01/04 - 06/30/05 121,828 108,556 1,366 11,906 15 07/01/04 - 09/30/04 Medi-Cal Published Charges 10/01/04 - 06/30/05 07/01/04 - 09/30/04 Medi-Cal Negotiated Rates 10/01/04 - 06/30/05 07/01/04 - 09/30/04 Medicare/Medi-Cal Crossover Costs 10/01/04 - 06/30/05 Medicare/Medi-Cal Crossover SMA Upper Limits 07/01/04 - 09/30/04 10/01/04 - 06/30/05 07/01/04 - 09/30/04 Medicare/Medi-Cal Crossover Published Charges 19A 10/01/04 - 06/30/05 07/01/04 - 09/30/04 20 Medicare/Medi-Cal Crossover Negotiated Rates 20A 10/01/04 - 06/30/05 07/01/04 - 09/30/04 Enhanced SD/MC Costs 10/01/04 - 06/30/05 596 283 228 85 07/01/04 - 09/30/04 22 Enhanced SD/MC SMA Upper Limits 22A 10/01/04 - 06/30/05 916 586 195 135 07/01/04 - 09/30/04 Enhanced SD/MC Published Charges 10/01/04 - 06/30/05 07/01/04 - 09/30/04 Enhanced SD/MC Negotiated Rates 24A 10/01/04 - 06/30/05 25 Enhanced SD/MC (Refugees) Costs 07/01/04 - 06/30/05 26 Enhanced SD/MC (Refugees) SMA Upper Limits 07/01/04 - 06/30/05 27 Enhanced SD/MC (Refugees) Published Charges 07/01/04 - 06/30/05 28 Enhanced SD/MC (Refugees) Negotiated Rates 07/01/04 - 06/30/05 07/01/04 - 09/30/04 71 Healthy Families Costs 10/01/04 - 06/30/05 07/01/04 - 09/30/04 146 146 Healthy Families SMA Upper Limits 10/01/04 - 06/30/05 07/01/04 - 09/30/04 Healthy Families Published Charges 10/01/04 - 06/30/05 07/01/04 - 09/30/04 Healthy Families Negotiated Rates 10/01/04 - 06/30/05 33 Non-Medi-Cal Costs 3,327 83 (0) 3,244 0

State of California Health and Human Services Agency

Department of Mental Health

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE **FUNCTIONS - MODE TOTAL**

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: Sutter-Yuba County Code: 58

CR

CR

	Legal Entity: SUTTER-YUBA COUNTY	A	В	С	D	E	F	G
Le	egal Entity Number: 00058		Service	Service	Service	Service Function	Service Function	Service
	Mode: 45 - Outreach Services	Mode Total	Function	Function	Function			Function
			20	22				
1	Allocation Percentage	100.00%	71.24%	28.76%	-			
2	Total Units		187,460	74,880				
3	Gross Cost	631,169	449,676	181,493				
4	Cost per Unit		2.40	2.42		·		
5	Non-Medi-Cal Units		187,460	74,880				
6	Non-Medi-Cal Costs	631,169	449,676	181,493	*****	<u> </u>		

State of California Health and Human Services Agency

Department of Mental Health

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE **FUNCTIONS - MODE TOTAL**

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: Sutter-Yuba County Code: 58

CR	CR
U11	011

	Legal Entity: SUTTER-YUBA COUNTY	A	В	C	D	E	F	G
Le	Legal Entity Number: 00058		Service	Service	Service	Service	Service	Service
	Mode: 60 - Support Services	Mode Total	Function	Function	Function	F <u>unction</u>	Function	Function
		!	20	30				
1	Allocation Percentage	100.00%	13.67%	86.33%	_			
2	Total Units		22,460	168,480				
3	Gross Cost	122,280	16,713	105,567				
4	Cost per Unit		0.74	0.63		<u> </u>		
5	Non-Medi-Cal Units (Same as Line 2)		22,460	168,480				
6	Non-Medi-Cal Costs (Same as Line 3)	122,280	16,713	105,567				

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

	County: Sutter-Yube					1							
_	County Code: 58		REIMBURSEMENT TYPE		PC PC					Costs			
Legs	Legal Entity: SUTTER-YUBA COUNTY al Entity Number: 00058		A	В	Lc	D	E Total	F.	G		Total		Total
L 200	Elibty (volitice). 00000		┪	Mode 55		Totat	Inpatient	1			Outpatient	1	Outpatient
				_		MAA	Mode 05		_	Mode 15	Exclude	Mode 15	(Col 1 - Col J)
				S F 's 11-19		[Hospital	Mode 05 Other 24 Hour	Mode 10	Outpatient Services	Program (2)	Outpatient Services	1
ì			S F's 01-09	31-39	S F's 21-29		Services	Services	Day Services	Program (1)		Program (2)	
1	Medi-Cal Costs	07/01/04 - 09/30/04						288,519	108,080	988.638	1,385.237	18 175	1,403 412
1A		10/01/04 - 06/30/05 07/01/04 - 09/30/04	1 1 1 1 1 1 1 1 1 1 1 1 1					1,054,957 313,193	261,012 109 739	2,855,484 1,018,969	4,171,453 1,441,900	51,555 31,447	4,233 008 1,473,347
2A	Medi-Cal SMA	10/01/04 - 06/30/05						1,145,175	265,017	2.938.253	4.348,446	121,828	4,470 274
3 3A	Medi-Cal P. C.	07/01/04 - 09/30/04						283.855	106.332	972.876	1,363.063		1,363 063
3A 4		10/01/04 - 06/30/05 07/01/04 - 09/30/04	100000000000000000000000000000000000000		1 1 1 1 1 1 1			1,037,901	256,791	2,810,003	4.104.695		4 104 695
4A	Medi-Cal N, R.	10/01/04 - 06/30/05						 -					
5		07/01/04 - 09/30/04						283,855	106,332	972,876	1.363.063	18,175	1,381 237
5A	Medi-Cal Gross Reimbursement	10/01/04 - 06/30/05						1.037,901	256,791	2.810.003	4.104.695	_ 61.555	4.165 251
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04		10 10 10 10 10				931		319.858	320.788		320 788
6A	Medicare/Medi-Cat Crossover Cost	10/01/04 - 06/30/05	distribution!					26.991	66.855	813,406	907.251		907 251
7 7A	Medicare/Medi-Cal Crossover SMA	10/01/04 - 09/30/04	11:1:1:1:1:1:1:1:1:1:1:1:1:1:1:1:1:1:1:1					1,010	57.001	325.382 832.197	326,392 929,376		326,392 929 376
8		07/01/04 - 09/30/04						29.299 916	67,881	314,721	315.637		315 637
8A	Medicare/Medi-Cal Crossover P. C.	10/01/04 - 06/30/05						26,554	65,774	800.353	892.681		892.681
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04											
9A		10/01/04 - 06/30/05			لنحصنا			ندخت محت			ابيت		
10 10A	Medicare/Medi-Cal Crossover Gross Reim,	07/01/04 - 09/30/04 10/01/04 - 06/30/05	100000000000000000000000000000000000000					916	65,774	314,721 800,353	315,637 892,681		315 637
							<u> </u>	26,554		1,177,24			892.681
11 11A	Total SD/MC + Crossover Gross Reim.	07/01/04 - 09/30/04 10/01/04 - 06/30/05				 		284,770 1,064,455	106.332 322.565	1,287,597 3,610,357	1,678,699 4,997,377	18 175 51.555	1 696 874 5 058 932
12		07/01/04 - 09/30/04						1,004,555	522,555	12.889	12.689	0.000	12,889
12A	Enhanced SD/MC (Children) Cost	10/01/04 - 06/30/05								24,154	24,154	596	24 750
13	Enhanced SDMC (Children) SMA	07/01/04 - 09/30/04								13,257	13,257		13.257
13A 14	 	10/01/04 - 06/30/05 07/01/04 - 09/30/04								24,893 12,687	24,893 12,687	916	25 810 12,687
14A	Enhanced SDMC (Children) P. C.	10/01/04 - 06/30/05		<u> </u>				 		23,773	23,773	*	23 773
15	Enhanced SD&IC (Children) N. B.	07/01/04 - 09/30/04											
15A		10/01/04 - 06/30/05											
16	Enhanced SD/MC (Children) Gross Reim.	D7/01/04 - 09/30/04								12.687	12,687		12 687
16A		10/01/04 - 06/30/05					. <u> </u>	<u> </u>		23 773	23.773	596	24 369
17	Enhanced SD/MC (Refugees) Cost Enhanced SD/MC (Refugees) SMA	07/01/04 - 06/30/05									-		
18	Enhanced SD/MC (Refugees) P. C.	07/01/04 - 06/30/05											
20	Enhanced SD/MC (Refugees) N. R.	07/01/04 - 06/30/05				10:11: 10:							
21	Total Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04	100000000000000000000000000000000000000	dina dia				284.770	106.332	1.300,284	1,691.386	18.175	1 709 561
21A	(Excludes Refugees) Enhanced SD/MC (Refugees) Gross Reim.	10/01/04 - 06/30/05						1,064,455	322,565	3,634,130	5,021,150	62,151	5,083,301
22		07/01/04 - 06/30/05							<u> </u>				
23 23A 24 24A	Healthy Families Cost	07/01/04 - 09/30/04 10/01/04 - 06/30/05	But the second					F		21.045	21.045	71	21 116
23A		07/01/04 - 09/30/04						+	 	44,920 21,522	44.920 21 522	146	21 669
	Healthy Families SMA	10/01/04 - 06/30/05								45 976	45 976		45.975
25 25A	Healthy Families P. C.	07/01/04 - 09/30/04	Hall Francis			أحنست نبنها	ļ			20.714	20,714	المستنسب	20.714
		07/01/04 - 06/30/05	HERE SHEET	-	 	 	-			44,212	44,212	ا ننسب	44 212
26 26A	Healthy Families N. R.	10/01/04 - 06/30/05			14 274 325								1
27 27A	Healthy Families Gross Reim	07/01/04 - 09/30/04								20,714	20.714	71	20 784
27A		10/01/04 - 06/30/05								44,212	44,212		44 212
30	Less' Patient and Other Payor Revenue	07/01/04 - 09/30/04					_عينينة	1		<u> </u>			·
28 28A	SD/MC + Crossover Revenue	10/01/04 - 06/30/05	12000					 	 	74,103	74 103		74,103
29	Enhanced SD/MC (Children) Revenue		<u>Pelalaladai</u>										
30	Enhanced SD/MC (Refugees) Revenue Healthy Families Revenue					<u> </u>		+			<u> </u>		
1 1	Total Expenditures from MAA (Mode 55)	<u> Andreas (Andreas (A</u>	4		 			 	<u> </u>				
32	Total Expenditures from MAA (Mode 55) Medi-Cal Eligibility Factor (Average)		Total States		<u> </u>	 	 	+	 				
34	Revenue - MAA			LEGIS F									
35		07/01/04 - 09/30/04		12222	1000			284.770	106,332	1,300,284	1.691.386	18,175	1,709,561
35A	Net Dua - SD/MC for Direct Services	10/01/04 - 06/30/05	19 4 4 4 5 5 5 1 4 1	gener egal	15. NO 1 15.	in the second		1.064,455		3.560.027	4.947.047	<u> 62 151</u>	5.009 198
36	Net Due - Enhanced SD/MC (Refugees)	leven e e e e e e e e e e e e e e e e e e	The state of the s										
37 37A	Net Due - Healthy Femilies	07/01/04 - 09/30/04 10/01/04 - 06/30/05			1	 	 	+		20,714 44,212	20 714 44 212	71	20 784
317		070 1104 - 00130103		 	 			+	 	44.212	44.212		
38	Amount Negotiated Rates Exceed Costs	07/01/04 - 09/30/04	1000					4	 	 	 	: 	
38A	SD/MC (Includes Children)	10/01/04 - 06/30/05											
39	Enhanced SD/MC (Refugees)	107/04/04 000004	130,700,000										
40 40A	Healthy Families	07/01/04 - 09/30/04 10/01/04 - 06/30/05	11.3.411.1211		1	 		 	 		 		——— <u> </u>
140%	·	1 1010 110 00130103		تتنصيب		<u> </u>	<u> </u>						

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Sutter-Yuba County Code: 58

Legal Entity: SUTTER-YUBA COUNTY	A	B	C	D	E	F	G	H		<u>J</u>
Legal Entity Number: 00058	Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable %	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)										
County SD/MC Direct Service Gross Reimbursement		1	6,792,862	6,792,862						
Contract Providers Medi-Cal Direct Service Gross Reimbursement		300,000	2,532,600	2,832,600	· · · · · · · · · · · · · · · · · · ·		**************************************			
Total Medi-Cal Direct Service Gross Reimbursement				9,625,462						
Medi-Cal Administrative Reimbursement Limit				1,443,819			- · · · · · · · · · · · · · · · · · · ·			
Medi-Cal Administration				1,321,188			1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1			
Medi-Cal Administrative Reimbursement				1,321,188	660,594					660,59
Healthy Families Administrative Reimbursement (County Only)										
County Healthy Families Direct Service Gross Reimbursement	Pintaria da la		64.997	64.997						
A Contract Providers Healthy Families Direct Service Gross Reim.			58,276	58.276			11 14 15 15			
B Total Healthy Families Direct Service Gross Reimbursement				123,273		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		<u> </u>		
Healthy Families Administrative Reimbursement Limit				12.327			1 1 1 1 1 1 1 1	:		
Healthy Families Administration										
Healthy Families Administrative Reimbursement										
SD/MC Net Reimbursement for MAA										
11 Medi-Cal Admin. Activities Svc Functions 01 - 09				<u> </u>						
Medi-Cal Admin, Activities Syc Functions 11 - 19, 31 - 39										
13 Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
4 Utilization Review-Skilled Prof. Med. Personnel (County Only)				373,741					280 306	280.30
5 Other SD/MC Utilization Review (County Only)				135,100	67,550					67.5
07/04/04 00/00	M		1.696.874	1.696.874		848,437				848.4
SD/MC Net Reimbursement for Direct Services 10/01/04 - 09/30/		 	4.984.829	4,984,829	<u> </u>	540,4.77	2.192.414	1.:	····	2,492,41
07/04/04 00/20/		 	12.687	12.687			2,172,111	8.246		8,2-
17A Enhanced SD/MC Net Reimb. (Children) 10/01/04 - 06/30/		 	24,369	24.369				15.840		15.8-
18 Enhanced SD/MC Net Reimb. (Refugees)			27,300	21,507			-			
19 Total SD/MC Reimbursement Before Excess FFP										4.373.38
20 Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC			[15:011010000000000000000000000000000000	<u> </u>			· · · · · · · · · · · · · · · · · · ·	1		4.37 1.31
21 Total SD/MC Reimbursement (FFP)						 		 		4.373.38
22 Contract Limitation Adjustment			ara ara ar						-	
23 Adjusted Total SD/MC Reimbursement (FFP)										4,373,38
24 Ualibu Facilia Na Brian 1 07/01/04 - 09/30/	04		20,784	20,784				13,510		13,5
44 Healthy Families Net Reimbursement 07/01/04 - 09/30/10/04 - 06/30/		-	44,212	44,212	 	} `` ` ` ` ` 	ļ	28.738		28.73
	U (1) (1) (1) (1) (1) (1) (1) (1)	id Harrista in erenteen v	44,212	44,212	 	 		25./38		42.2
Total Healthy Families Reimbursement Before Excess FFP	13 15 15 1 15 1 15 1 15 1 15 1 15 1 15			 		 	 	 		42.2
27 Total Healthy Families Reimbursement		ia Mariatana Mari	1-1			 	· · · · · · · · · · · · · · · · · · ·	 		42.24
11 Total reality Families Reimbursement	<u> </u>	<u>46 (1911) - 1914 - 1</u>	<u> </u>		1	<u></u>	<u> </u>	<u> </u>		42.24

SUTTER-YUBA COUNTY COMMUNITY MENTAL HEALTH SERVICES MANAGEMENT COMMENTS AND RECOMMENDATIONS FOR FISCAL PERIOD ENDED JUNE 30, 2005

1. Comment: Condition of the Records-Medi-Cal Units

Our examination disclosed that the County did not maintain proper records to support units of service/time reported on the year-end Medi-Cal cost report. The lack of adequate records resulted in a difficult and time consuming process in reconciling reported units to the county's records and supporting documents.

Audit Authority

42 Code of Federal Regulations, Sections 413.9/413.20

Recommendation

The lack of adequate records/documentation in the future could result in the loss of federal and/or state funds.

Auditee Response

Note: County response to the management comments have not been received before the audit report was issued.

2. Comment: Mental Health Specialty (MHS)-Phase II Unit of Service

Our examination disclosed that the County did not group the Phase II Unit of Service by discipline in accordance with department policy. The DMH Information Notice No.: 97-15 addressed the need for assigning new provider numbers for each county Phase II Consolidation of Fee-for-Service Medi-Cal (FFS/MC) providers by discipline. Also, paragraph 4 of a letter to Local Mental Health Administrators dated December 23, 1998 states:

"The "Cost per Unit": (line 4 on MH 1966) should be the average of all payments made to a particular discipline (provider number)...."

Audit Authority

- 42 Code of Federal Regulations, Sections 413.9/413.20
- DMH Information No: 97-15 dated October 8, 1997
- DMH Letter No: 98-01

SUTTER-YUBA COUNTY COMMUNITY MENTAL HEALTH SERVICES MANAGEMENT COMMENTS AND RECOMMENDATIONS FOR FISCAL PERIOD ENDED JUNE 30, 2005

Recommendation

We recommend that the County should comply with Department of Mental Health (DMH) policy concerning reporting Phase II units or time and maintain necessary data that supports information reported on the annual cost report in accordance with both federal and state reimbursement regulations. Information reported on the cost report or information upon which reimbursement was made to the County must have adequate documentation.

Auditee Response

Note: County response to the management comments have not been received before the audit report was issued.

3. Comment: Medi-Cal Eligible Provider

Our examination has disclosed that the County billed for Federal Financial Participation (FFP) on behalf of an uncertified provider. In order to receive FFP, service must be provided to eligible client by certified provider in accordance with federal and state regulations. Here services were provided to eligible clients by a provider that was not certified to bill for Medi-Cal services.

Audit Authority

42 Code of Federal Regulations, Section 413.20

Recommendation

We recommend that the County should track provider's report to check each provider's certification before billing.

Auditee Response

Note: County response to the management comments have not been received before the audit report was issued.

4. Comment: Improperly Reported Service Function Code (SFC)

Our examination disclosed that Sacramento Children's Home (LE# 00523 & Prov. #5866) reported Day Rehabilitation – Full Day (Mode 10 SFC 95) in the settled cost report.

SUTTER-YUBA COUNTY COMMUNITY MENTAL HEALTH SERVICES MANAGEMENT COMMENTS AND RECOMMENDATIONS FOR FISCAL PERIOD ENDED JUNE 30, 2005

However, the County records and DMH approved claims reported Mode Day Treatment-Full Day (10 SFC 85) instead of Day Rehabilitation – Full Day (Mode 10 SFC 95). The Provider was not certified to provide Day Rehabilitation – Full Day services (Mode 10 SFC 95). The County was unable to provide auditors with information on this issue.

Audit Authority

- 42 Code of Federal Regulations (CFR), 413.20
- Center for Medicare and Medicaid Services (CMS), Section 2300

Recommendation

We recommend that the County should review protocol of services it is eligible to provide to ensure that the appropriate Day services provided to beneficiaries are properly claimed for reimbursement.

Auditee Response

Note: County response to the management comments have not been received before the audit report was issued.